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From:

Sent: Tue 10/28/2008 11:31 AM

To:

Cc:

Subject: RE: Question re: SOL extension for section 1446 withholding

[REDACTED]. The liability of the partnership for withholding taxes on income allocated to foreign partners is a partnership item determined in the TEFRA proceeding and is binding on the partnership as a "partner" in itself under section 6231(a)(2)(B). The Form 872-P is signed by the agent for all partners (typically the TMP). Instead of having the agent sign for all partners, we can get the partner itself to sign - in this case the liable partner would be the partnership itself. You have not identified whether this is the taxpayer who signed the Form 872-i. If it is, and the Form identified the withholding issue, then we are fine.